



2000

For tax period
1/1/00 to 12/31/00 or

MAINE INDIVIDUAL INCOME TAX
1040ME LONG FORM

0 0 to



Taxpayer Copy
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Check here if this is a **Composite Return** (Partnerships, LLCs and S Corporations only) ➡

STEP 1

Print
Neatly in
Blue or
Black Ink,
Using
Uppercase
Letters
Only

**DO NOT
USE
RED INK**

NOTE: If either spouse is deceased, enter the date of death on the back of this page in the spaces provided above the signature area.

Your First Name	Initial	Your Social Security Number
Your Last Name		Spouse's Social Security Number
Spouse's First Name	Initial	Home Phone Number
Spouse's Last Name		Work Phone Number
Home Mailing Address (PO Box, number, street and apt. no.)		
City/Town	State	Zip Code

1 **Maine Clean Election Fund** – (see instructions on page 6.) **NOTE:** Checking the box will not increase your tax or reduce your refund.

YES	NO
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Do you want \$3 to go to this fund

If a joint return, does your spouse want \$3 to go to this fund

2 Check here if you were engaged in **COMMERCIAL FARMING OR FISHING** during 2000. (See Instructions)

STEP 2

Your Filing
and
Residency
Status,
Number of
Exemptions

FILING STATUS (check one)		RESIDENCY STATUS	12 CHECK IF:	
3	Single	8 Resident	You were	Spouse was
4	Married filing joint return (even if only one had income)	9 Part-Year Resident	65 or over 12a	12c
5	Married filing separate return. Enter spouse's social security number and full name above.	10 Nonresident	Blind 12b	12d
6	Head of household (with qualifying person)	11 Nonresident Alien		
7	Qualifying widow(er) with dependent child (year spouse died)	13 Enter the TOTAL number of EXEMPTIONS claimed on your federal return		

STEP 3

Calculate
Your
Taxable
Income

14 **FEDERAL ADJUSTED GROSS INCOME.** (From your federal Form 1040EZ, line 4 or 1040A, line 19 or 1040, line 33 or telefile worksheet, line 1. **If negative, enter a minus sign in the box to the left of the number.**) 14

15 **INCOME MODIFICATIONS.** (From Schedule 1, line 3. **If negative, enter a minus sign in the box to the left of the number.**) 15

15a **PENSION INCOME DEDUCTION.** (See instructions and worksheet on page 6) 15a

16 **MAINE ADJUSTED GROSS INCOME.** (Line 14 plus or minus line 15 minus line 15a. **If negative, enter a minus sign in the box to the left of the number.**) 16

17 **DEDUCTION.** Standard (See Instructions) 17
Itemized (From Schedule 2, line 7)

18 **EXEMPTION.** Multiply the number of exemptions on line 13 by \$2,850 18

19 **TAXABLE INCOME.** (Line 16 minus lines 17 and 18. **If negative, enter a minus sign in the box to the left of the number.**) 19

STEP 4

Calculate
Your Tax

20 **INCOME TAX.** (Find the tax for the amount on line 19 in the tax table on pages 27-32) (If line 19 is negative, enter zero.) 20

21 **TAX ADDITIONS.** (From Maine Schedule A, line 4) 21

22 **LOW-INCOME TAX CREDIT.** If the amount on line 19 is \$2,000 or less and neither you nor your spouse (if married) are claimed as an exemption on another person's tax return and you are not subject to the Maine Minimum Tax, add lines 20 and 21 and enter the total here. **NOTE: You are not required to file a return if you qualify for this credit.** 22

23 **TOTAL TAX.** (Line 20 plus line 21 minus line 22) 23

STEP 5

Subtract
Your
Tax Credits

24 **TAX CREDITS.** (From Maine Schedule A, line 26) 24

25 **NONRESIDENT CREDIT. (For nonresidents and part-year residents only)** (From Schedule NR or NRH - You MUST attach a copy of your federal return.) 25

26 **NET TAX.** (Subtract lines 24 and 25 from line 23) (Nonresidents see instructions) 26

(DO NOT STAPLE OR TAPE FORMS TO YOUR RETURN). ENCLOSE CHECK OR MONEY ORDER AND W-2 OR 1099 FORMS IN THE ENVELOPE WITH YOUR RETURN.





STEP 6

Enter Your
Tax
Payments

27 Amount from line 26. **(NET TAX)** - If less than zero, enter zero here. 27

28 **TAX PAYMENTS.** a Maine Income Tax Withheld (Enclose W-2 and 1099 forms) 28a
b 2000 Estimated Tax Payments and 1999 Credit Carried Forward
(Include REAL ESTATE WITHHOLDING Tax Payments). 28b
c Extension payment 28c
d **TOTAL** (Add lines 28a, b, and c) 28d

STEP 7

Calculate
Your **USE TAX**
and Voluntary
Contributions

29 **OVERPAYMENT.** If line 28d is larger than 27, enter amount overpaid (line 28d minus line 27) 29
30 **UNDERPAYMENT.** If line 27 is larger than line 28d, enter amount underpaid (line 27 minus line 28d) 30
31 **USE TAX (SALES TAX).** (See Instructions.) 31
32 **VOLUNTARY CONTRIBUTIONS AND PARK PASSES.** (From Schedule CP, line 13) 32

STEP 8

Your
REFUND
or
TAX DUE

33 **REFUND.** (Line 29 minus lines 31 and 32) - NOTE: If total of lines 31 and 32
are greater than line 29, enter as amount due on line 35c below 33
34 Amount to be **CREDITED** 34a
to **2001 estimated tax** 34a

REFUND 😊 34b

IF YOU WOULD LIKE YOUR REFUND SENT DIRECTLY TO YOUR BANK ACCOUNT, SEE THE INSTRUCTIONS ON PAGE 8 AND FILL IN THE LINES BELOW.
NOTE: Completing the information below authorizes Maine Revenue Services to disclose your social security number, listed on the front of this form, to your financial institution for the sole purpose of depositing your income tax refund directly into your bank account.



34c Routing Number
34d Account Number

34e Type of Account: Checking
Savings

35 a **TAX DUE.** (Add lines 30, 31 and 32) 35a
b Underpayment Penalty (attach Form 2210ME)
Check if you used the annualized income installment method 35b
c **TOTAL AMOUNT DUE.** (Add lines 35a and 35b) (Pay in full with return)
ENCLOSE CHECK payable to: **Treasurer, State of Maine.** Include your social security
number on your check to receive proper credit on your account. **DO NOT SEND CASH.** 35c



FOR MAINE RESIDENTS ONLY: If you would like to receive a 2001 Maine Resident's Property Tax and Rent Refund Application Check here: ➔
The Maine Residents Property Tax and Rent Refund program is a property tax relief program for qualified homeowners or renters who live in Maine. The 2000 program was generally available to Maine residents with household income less than \$42,600 for multi-member households or less than \$27,400 for single-member households. Also, your property taxes must have been greater than 4% of your income or your rent must have been greater than 22% of your income. Under current law, the application period is August 1, 2001 through January 31, 2002. **THE APPLICATION WILL BE MAILED TO YOU IN AUGUST 2001 unless your income on line 16 exceeds the income limits for this program.**



To reduce printing and postage costs, if you have your return done by a tax preparer and do not need Maine income tax forms and instructions mailed to you next year, check box at right ➔

IMPORTANT NOTE

If taxpayer is **deceased**,
enter **date of death**.

If spouse is **deceased**,
enter **date of death**.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**SIGN
HERE**
Keep a
copy of
this
return for
your
records

**Paid
Pre-
parer's
Use
Only**

YOUR SIGNATURE

DATE SIGNED

YOUR OCCUPATION

SPOUSE'S SIGNATURE (IF JOINT RETURN, BOTH MUST SIGN)

DATE SIGNED

SPOUSE'S OCCUPATION

If necessary to process your return, may Maine Revenue Services discuss the contents of the return with the preparer shown below? Yes No

PREPARER'S SIGNATURE

DATE

PREPARER'S PHONE NUMBER

FIRM'S NAME (OR YOURS, IF SELF-EMPLOYED)

PREPARER'S SSN or PTIN

If requesting a **Refund**, mail to: Maine Revenue Services, P.O. Box 9111, Augusta, ME 04332-9111
If **NOT** requesting a refund, mail to: Maine Revenue Services, P.O. Box 1067, Augusta, ME 04332-1067

DO NOT SEND PHOTOCOPIES OF RETURNS

**OFFICE USE
ONLY:**

CK \$ _____ PP ☐ IS ☐



Schedule CP 2000

VOLUNTARY CONTRIBUTIONS and PURCHASE OF PARK PASSES (See instructions on back)

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Name(s) as shown on your Maine income tax form

Your Social Security Number

A. CONTRIBUTIONS

WHO SHOULD FILE SCHEDULE CP? You only need to file Schedule CP if you wish to make voluntary contributions to any of the organizations listed below or if you choose to purchase a park pass for entry into Maine State Parks. **Otherwise** do not file Schedule CP. **Enter line totals here 1**

1 Democratic Party	\$1	\$5	\$10	Other \$ 1
2 Green Party	\$1	\$5	\$10	Other \$ 2
3 Reform Party	\$1	\$5	\$10	Other \$ 3
4 Republican Party	\$1	\$5	\$10	Other \$ 4
5 Endangered & Nongame Wildlife Fund "Chickadee Check-off"	\$5	\$10	\$25	Other \$ 5
6 Maine Children's Trust Incorporated	\$5	\$10	\$25	Other \$ 6
7 Human Leukocyte Antigen Screening Fund	\$5	\$10	\$25	Other \$ 7
8 TOTAL CONTRIBUTIONS. (Add lines 1 through 7)					8



To assure that you receive your park pass when State Parks begin collecting fees, please file Schedule CP with your income tax return as early as possible. Expect some delays in processing when filing your return later in the season.



B. PARK PASSES

First Name	Initial	Type of pass:	
		Individual	\$20
Last Name		Vehicle	\$40
		Amount	9
Address			
City/Town		State	ZIP Code

First Name	Initial	Type of pass:	
		Individual	\$20
Last Name		Vehicle	\$40
		Amount	10
Address			
City/Town		State	ZIP Code

First Name	Initial	Type of pass:	
		Individual	\$20
Last Name		Vehicle	\$40
		Amount	11
Address			
City/Town		State	ZIP Code

TOTAL (Add lines 9-11) 12

13 TOTAL CONTRIBUTIONS AND PARK PASS PURCHASES (Add lines 8 and 12 - enter result here and on 1040ME, line 32 or 1040S-ME, line 26) **13**



2000

SCHEDULES 1, 2, 3

Enclose with your Form 1040ME
(See instructions on back)

Taxpayer Copy
Do Not Mail

Name(s) as shown on Form 1040ME

Your Social Security Number

SCHEDULE 1 — INCOME MODIFICATIONS

- 1 **ADDITIONS** — Income exempt from federal income tax, but taxable by Maine law:
- a Income from municipal and state bonds, other than Maine 1a
- b Net Operating Loss Recovery Adjustment (attach a schedule showing your calculation) 1b
- c Maine State Retirement Contributions 1c
- d Fiduciary Adjustment 1d
- e Other (See instructions) 1e
- f Total additions (add lines 1a through 1e) 1f
- 2 **DEDUCTIONS** — Income exempt from Maine income tax, but taxable by federal law:
- a U.S. Government Bond interest included in federal adjusted gross income 2a
- b State Income Tax Refund (list only if included in federal income) 2b
- c Social Security and Railroad Retirement Benefits included in federal adjusted gross income (See instructions) 2c
- d Interest from Maine Municipal General Obligation Bonds included in federal adjusted gross income 2d
- e Premiums for Long-Term Care Insurance (Do not include health insurance premiums on this line)
(See instructions). NOTE: If you itemize deductions, see worksheet for line 2e on back. 2e
- f Maine State Retirement System Pick-Up Contributions paid to the taxpayer during 2000
which have been previously taxed by the state 2f
- g Federal Work Opportunity Credit 2g
- h Other. List (See instructions) 2h
(Nonresidents and Part-year residents - Do not enter non-Maine income)
- i Total Deductions (add lines 2a through 2h) 2i
- 3 **Net Modification** (subtract line 2i from line 1f — enter here and on 1040ME, page 1, line 15 [may be a negative amount]) 3

SCHEDULE 2 — ITEMIZED DEDUCTIONS

- 4 Total itemized deductions from federal Form 1040, Schedule A, line 28 4
- 5 a Income taxes imposed by this state or any other taxing jurisdiction included in line 4 above (from federal Form 1040,
Schedule A, line 5 — see instructions if page 1, line 14 exceeds \$128,950 [\$64,475 if Married Filing Separately]) 5a
- b Deductible costs, included in line 4 above, incurred in the production of Maine exempt income (see instructions) 5b
- c Amounts included in line 4 that are also being claimed for the Family Development Account Credit on Maine
Schedule A, line 23. 5c
- d Amount included in line 4 attributable to income from an ownership interest in a flow-through entity financial institution 5d
- 6 Deductible costs of producing Maine taxable income, excluded from line 4 above, incurred in the production of federally
exempt income 6
- 7 Line 4 minus lines 5a, b, c and d plus line 6. Enter result here and on 1040ME, page 1, line 17 7
Note: If the amount on line 7 is less than your allowable standard deduction, use the standard deduction.
If Married Filing Separately, however, both spouses must either itemize or use the standard deduction.

SCHEDULE 3 — CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTION — RESIDENT INDIVIDUALS ONLY

You must attach a copy of the income tax return filed with the other jurisdiction

- 8 Maine adjusted gross income from page 1, line 16 8
- 9 Income taxed by (≠ other jurisdiction) included in line 8 9
- 10 Percentage of income taxed by other jurisdiction (divide line 9 by line 8) 10 %
- 11 Limitation of Credit:
- a Page 1, line 20 \$ multiplied by % on line 10 11a
- b Income taxes paid other jurisdiction (not the amount withheld) 11b
- 12 Allowable Credit, line 11a or 11b, whichever is less. Enter here and on Maine Schedule A, line 8 12

- **Special instructions for taxpayers who claim credit for income tax paid to more than one other jurisdiction:** Credit for each jurisdiction must be computed separately. Use a separate Schedule 3 for each one. Print the name of the other jurisdiction in the space provided on line 9. Add the results together and enter on Maine Schedule A, line 8.
- Part-year residents who qualify for both the Credit for tax paid to another jurisdiction and the non-resident credit must complete the Worksheet for Double Credit. To order this worksheet, call 1-207-624-7894.

ADJUSTMENTS TO TAX

If this schedule is used, file it
with your Form 1040ME.
(See instructions on back)

Taxpayer Copy
Do Not Mail

Name(s) as shown on Form 1040ME

Your Social Security Number

Section 1. TAX ADDITIONS: (Nonresidents and part-year residents complete lines 1 and 2 only if amounts are applicable to income derived from Maine sources) **NOTE:** If you file Schedule NRH, multiply the joint amount of each Tax Addition and the Tax Credits on lines 5 and 6 by the percentage listed on Schedule NRH, Column B, line 7. Enter the results on the appropriate lines below.

1. **RETIREMENT PLAN DISTRIBUTIONS** - Enter the amount from federal Form 1040, line 40 relative to lump-sum distributions (federal form 4972) \$ x .15 1
2. **EARLY DISTRIBUTION FROM QUALIFIED RETIREMENT PLANS** - Enter the amount from federal Form 1040, line 54 relative to early distributions \$ x .15 2
3. **MAINE MINIMUM TAX** - Attach Worksheet (page 19) 3
4. **TOTAL ADDITIONS** - Add lines 1, 2 and 3. Enter result here and on 1040ME, page 1, line 21 4

Section 2. TAX CREDITS (see instructions for details):

5. **CREDIT FOR THE ELDERLY** - Enter amount from federal Form 1040, line 45 or 1040A, line 28 \$ x .20 *5
6. **CHILD CARE CREDIT** - Enter amount from federal form 1040, line 44 or 1040A, line 27 \$ x .25 *6
7. **EARNED INCOME TAX CREDIT** - Enter amount from federal form 1040, line 60a or 1040A, line 38a or form 1040EZ, line 8a \$ x .05 7
8. **CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS** - From page 15, Schedule 3, line 12 8
9. **MAINE SEED CAPITAL CREDIT** 9
10. **EMPLOYER-ASSISTED DAY CARE CREDIT** 10
11. **INVESTMENT TAX CREDIT**
(Business Name -) 11
12. **FOREST MANAGEMENT PLANNING CREDIT** (Supporting documentation **MUST** be included) 12
13. **EMPLOYER-PROVIDED LONG-TERM CARE CREDIT** 13
14. **JOBS & INVESTMENT CREDIT** 14
15. **SOLID WASTE REDUCTION INVESTMENT TAX CREDIT**
(Business Name -) 15
16. **RESEARCH EXPENSE TAX CREDIT** 16
17. **RESEARCH & DEVELOPMENT SUPER CREDIT** 17
18. **HIGH TECHNOLOGY CREDIT** 18
19. **MAINE MINIMUM TAX CREDIT** - From Worksheet (page 19, line 20) 19
20. **CREDIT FOR DEPENDENT HEALTH BENEFITS PAID** 20
21. **CLEAN FUEL CREDIT** 21
22. **HISTORIC REHABILITATION CREDIT** 22
23. **FAMILY DEVELOPMENT ACCOUNT CREDIT** 23
24. **TOTAL CREDITS** - Add lines 5 through 23 24
25. **MAINE INCOME TAX** - 1040ME, line 23 25

26. **ALLOWABLE CREDITS** - Amount on line 24 or line 25, whichever is less. Enter here and on **FORM 1040ME, line 24**

26

Sawmill Biomass Credit. See instructions on reverse side.

***NOTE:** Personal credits (lines 5, 6 and 7 above) taken by nonresident taxpayers must be prorated based on the ratio of Maine-source income to total income. This is done on Schedule NR, line 8 or Schedule NRH, line 10. However, Maine business credits may be claimed in their entirety, up to the Maine tax liability. Carryover provisions may apply.